

405.0000 PAYMENT OF TAX BY PURCHASERS—Regulation 1685

[405.0015](#) **Retailer's Failure to Collect Use Tax.** A person purchasing property subject to use tax is required to report directly and pay the tax to the Board when the retailer fails to collect the tax. 1/15/75.

[405.0018](#) **Sale and Installation of Property by Out-of-State Retailer—Use Tax.** An out-of-state retailer sells tangible personal property and ships it from out of state to the consumer in California. The retailer then sends an employee from the out-of-state location to this state to install the tangible personal property. It appears that the sale occurs outside California when the retailer ships the property to the consumer. Thus, the retailer's sale is not subject to sales tax. Rather, the California consumer's use of the property is subject to use tax, which it must pay to the State unless it remitted such amounts to the retailer and the retailer was registered with the Board to collect such tax. 1/16/97.

405.0020 **Seller Not Holding Permit or Certificate.** Under Regulation 1685, it is improper for a purchaser to pay California tax to a person who does not hold either a seller's permit or a certificate of registration—use tax. 8/1/69.